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Finance Act, 2003

Section 77 - Amendment of Section 194-i

In section 194-I of the Income-tax Act, in the opening portion, for the words "Any person, not being an individual or a Hindu undivided family, who is responsible for paying to any person", the words "Any person, not being an individual or a Hindu undivided family, who is responsible for paying to a resident" shall be substituted with effect from the 1st day of June, 2003.
